

AMENDED IN ASSEMBLY MAY 10, 2011

AMENDED IN ASSEMBLY APRIL 14, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 504

Introduced by Assembly Member Williams

February 15, 2011

An act to *amend Section 35560 of the Education Code, and to add Section 50079.2 to the Government Code, relating to taxation.*

LEGISLATIVE COUNSEL'S DIGEST

AB 504, as amended, Williams. School districts: County of Santa Barbara: special taxes.

Existing law requires, when a school district is reorganized and when the allocation of funds, property, and obligations are not fixed by terms, conditions, or recommendations as provided by law, the funds, property, and obligations of a former district to be allocated in a specified manner. Existing law authorizes any school district to impose qualified special taxes, as defined, within the school district pursuant to specified procedures.

This bill would, when any school district in the County of Santa Barbara is in any manner merged with one or more school districts so as to form a single district, as specified, authorize the district so formed to continue to impose any qualified special taxes imposed in any former district, as defined, provided that specified conditions are met, ~~and would authorize the district so formed to also impose new special taxes, as provided.~~

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of Santa Barbara.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 *SECTION 1. Section 35560 of the Education Code is amended*
2 *to read:*

3 35560. When a school district is reorganized ~~and when~~, both
4 *of the following shall apply:*

5 (a) When the allocation of funds, property, and obligations is
6 not fixed by terms, conditions, or recommendations as provided
7 by law, the funds, property, and obligations of a former district,
8 except for bonded indebtedness, shall be allocated as follows:

9 ~~(a)~~

10 (1) The real property and personal property and fixtures
11 normally situated thereat shall be the property of the district in
12 which the real property is located.

13 ~~(b)~~

14 (2) All other property, funds, and obligations, except bonded
15 indebtedness, shall be divided pro rata among the districts in which
16 the territory of the former district is included. The basis for the
17 division and allocation shall be the assessed valuation of the part
18 of the former district which is included within each of the districts.

19 (b) *Any qualified special taxes may continue to be imposed*
20 *pursuant to Section 50079.2 of the Government Code.*

21 SECTION 1. Section 50079.2 is added to the Government
22 Code, to read:

23 50079.2. Notwithstanding any other law, when any school
24 district in the County of Santa Barbara is in any manner merged
25 with one or more school districts so as to form a single district
26 pursuant to subdivision (b) of Section 35542 of the Education
27 Code, the district so formed may ~~do both of the following:~~

28 ~~(a) Continue to impose any qualified special taxes imposed in~~
29 *continue to impose any qualified special taxes imposed in any*
30 former district as defined by Section 35516 of the Education Code,
31 provided that the revenues derived from those qualified special
32 taxes remain segregated on a geographical basis conforming to
33 the former boundaries of the school districts prior to unification.

34 ~~(b) Subject to Section 4 of Article XIII A and Article XIII C of~~
35 ~~the California Constitution, impose new special taxes pursuant to~~

1 the procedures established in Article 3.5 (commencing with Section
2 50075). The revenues derived from the imposition of the new
3 special taxes may be segregated on a geographical basis conforming
4 to the former boundaries of the school districts prior to unification.

5 SEC. 2. The Legislature finds and declares that a special law
6 is necessary and that a general law cannot be made applicable
7 within the meaning of Section 16 of Article IV of the California
8 Constitution because of the unique need to allow noncoterminous
9 school districts in the County of Santa Barbara that have merged
10 to form a unified school district pursuant to subdivision (b) of
11 Section 35542 of the Education Code to continue to impose
12 qualified special taxes imposed in any former district as defined
13 by Section 35516 of the Education Code, in order to provide critical
14 program support in the unified school district in areas such as
15 music, art, mathematics, and technology.